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## MISCELLANY.

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### CONFERENCE OF THE CENTRAL BUREAU FOR THE PROMOTION OF THE WELFARE OF THE LABORING CLASSES.

On the 25th and 26th of April the first conference of the "*Central Bureau for the encouragement of institutions which tend to increase the material well-being of the laboring classes*" took place at Berlin. This Central Bureau (*Centralstelle für Arbeiterwohlfahrtseinrichtungen*) is the result of long endeavors on the part of the men foremost in the movement of social reform in Germany to create a common centre of action, and thus correlate the efforts of those wishing to better the condition of the laborers in their employ, besides aiding employers in every way (pecuniary aid excepted) in the planning and execution of such projects. The main stress is to be laid upon the erection of workingmen's houses. Plans and advice based upon the experience of the past are placed at the disposal of all employers.

Some months ago ten different associations, whose common platform is the amelioration of the condition of the laboring classes, founded the Central Bureau, the first conference of which was called for the 25th and 26th of April ; with these eleven other associations joined their efforts, as well as a number of the great industrial establishments of Germany, such as those of Krupp, Stumm and others. The Government has shown its interest in this movement by co-operating with the executive organ of the Central Bureau in the appointment of two of its members. The opening clauses of the Constitution of this body define as exactly as possible the objects of the organization :

- I. The collection, exposition, and cataloguing of descriptions and reports of institutions for the amelioration of the condition of the laboring classes.

II. To give all necessary information and to answer all questions of associated, as well as of non-associated societies, concerning such institutions.

III. To send accounts of the noteworthy endeavors in this domain of social reform to the organs of the associated societies, as well as to other reviews and journals.

The first day of the conference was devoted to the tenement-house question. Inasmuch as the time was very limited the papers which were to be read were published *in extenso* before the conference took place. These were as follows :

1. The control and care of the employer for the dwellings of his laborers, by Herr Kalle (Wiesbaden.)

2. Co-operation of the employer in the solution of the tenement-house question, by Dr. Albrecht (Lichterfelde.)

3. General principles in the erection and furnishing of workingmen's dwellings, by Dr. Nussbaum, of the Technical High School of Hanover.

4. Encouragement of the settlement of laborers in the State mines through the granting of building advances and building premiums, by Chief Councillor of Mines Taeglichbeck.

5. The workingmen's colony at the State torpedo factory at Friedrichsort, by Captain Harms.

6. The workingmen's colony at the State car workshops at Leinhausen, by Railway Director Thiele.

In view of the fact that the Congress was already in possession of the printed articles these gentlemen limited themselves to a few general remarks in which they gave a synopsis of their paper, supplementing it with some explanatory facts.

In an introduction, Mr. Kalle passes in review the many advantages which an employer derives from the comfortable housing of his laborers. He then examines the different methods through which the employer can exert an influence upon the erection of workingmen's houses. The system employed by the Prussian Mining Administration, which is a

system of non-interest bearing loans and building premiums, was first considered. We shall have occasion to speak of this system more in detail.

Then came the system employed by Messrs. Billroy & Boch, in Mettlach (Upper Silesia), which consists in building houses out of the firm's funds and then enabling the workingmen to become proprietors through the gradual payment of the cost of the same. The employee is expected to pay at least 5 per cent. of the cost of the house and lot annually, of which 3 per cent. represents the interest upon the capital invested and 2 per cent. the amortization. The house remains the property of the firm during the first ten years of such payments, after which the workingman may take the property into his own hands upon the condition of continuing the payment of the 5 per cent. until the amortization is complete. This experiment has been crowned with great success and has served as a model in many parts of Germany.

The most common system was then examined—that of building the houses by the employer from whom the laborers rent. By far the most extraordinary effort in this line has been made by the firm Friedrich Krupp. Working-men and their families included, 73,769 persons, are dependent upon this gigantic undertaking. Of these 24,193 are tenants of houses built by the company. The majority of these houses contain six dwellings or apartments. The rents are as follows :

Dwelling, with two rooms and cellar, 90-108 marks,  
Dwelling, with three rooms and cellar, 120-162 marks,  
Dwelling, with four rooms and cellar, 180-200 marks,  
Dwelling, with five rooms and cellar, 216-330 marks,  
annually. The rent is deducted from the wages every two weeks.

Other well-known efforts in this direction were then discussed, as well as the questions of leases, of general eating houses and kitchens for the unmarried laborers.

The second paper, that of Dr. Albrecht, upon "The co-operation of the employer in the solution of the tenement-house question," limits itself mainly to that part of the question which is peculiar to great centres of population. The building associations are examined in detail, especially the English, "*Terminable Societies*" and the Philadelphia "*Building and Loan Associations*," the French "*Société immobilière des ouvriers de Paris*," and the Scandinavian "*Arbeydernes Byggeförening*." The few efforts made in Germany with such associations are then taken up especially the "*Berlin Co-operative Building Society*," which was founded in 1886, with twenty-eight members, as a nucleus. Each member is bound to take stock to the amount of 200 marks (fifty dollars), which can be paid off in weekly dues of forty pfennige (ten cents.) No member can be the holder of more than ten shares. Upon the money paid in, a dividend is declared if the profits are high enough to warrant this. A shareholder can become proprietor of one of the houses built by the society in one of two ways. He may, on the one hand, pay one-third of the price immediately, the remainder being placed in the form of a first mortgage, upon which he has to pay the interest. In this case he passes into immediate possession. Should he not, however, have the necessary sum, he can lease the house at the rate of 6 per cent. of the price. Of the 6 per cent. 4 per cent. is regarded as rent and 2 per cent. as amortization of the cost of the house. As soon as one-third is paid off in this manner the tenant takes possession of the house as proprietor, the remaining two-thirds of the price being covered by a first mortgage. This society has rapidly developed since 1886, so that it includes to-day 800 shareholders, who have already paid in 95,000 marks. Over sixty houses have been built in different parts of Berlin, with a total value of 730,000 marks. These houses, however, can only be rented by the very highest-paid laborers, so that the question is by no means solved. Dr. Albrecht sees the solution, however, even for the lower class of laborers, in

the co-operative principle, but maintains that the employer should come to their aid by putting his business capacity at their disposal in the administration of such co-operative societies, and by granting or procuring credit for the society until the first houses are finished. With an appeal to the State as well as to the community to do all in their power to further these efforts, the report closes.

The paper of Dr. Nussbaum upon the General Principles to be followed in the erection and furnishing of workingmen's dwellings, is technical in its nature. He examines into the circumstances which should determine the selection of building lots, the principles of proper drainage and sewerage, the choice of building material, the plan of such houses, the necessary size of an apartment, their heating, airing and cleansing. This paper limits itself almost exclusively to the tenement or "flat" system.

The paper of Chief Councillor of Mines Taeglichsheck was one of the most interesting of those presented. He showed what the State Mining Administration had done to improve the condition of the dwellings of its laborers. The results obtained show a most admirable activity in this line. In the State mines, in Upper Silesia, the administration presents the miner with a building lot, to which is added a non-interest bearing loan, which may reach the sum of 2400 marks. He is then bound by the contract\* to inhabit the house himself for a period of at least ten years. Taking all the State mines of Prussia we find that from 1865 to the close of the fiscal years 1890-91, the administration of mines, in order to encourage the permanent settlement of their laborers in the neighborhood of the mines, granted 3,471,815 marks in building premiums and 6,050,545 marks in non-interest bearing loans.

A paper by Captain Harms contained an account of the efforts of the State Torpedo Factory to care for the material welfare of its laborers. The factory employs 825 workmen.

\* The miner is, of course, no longer bound by the contract if he leaves the mine. In this case the house is repurchased by the Administration.

It encountered especially great difficulties in the solution of the dwelling problem because of the comparatively great number of unmarried laborers which it employs. The system adopted was to build houses with two and four apartments for families, to which were attached single rooms for the unmarried element.

Railway Director Thiele contributed a paper containing a description of the houses built by the Prussian Administration of Railroads for the employees in the workshops of Leinhausen, near Hanover.

In the discussion which followed, delegates from all parts of Prussia took part. Especially interesting were the remarks of Herr Gussmann, one of the directors of the Krupp works. He sketched as briefly as possible the almost unparalleled efforts of this company to win for itself a trustworthy, thrifty and honest army of laborers through a systematic amelioration of their material and mental condition. Another very interesting question touched upon was the position of the funds of the *State Insurance Association* for the aged and incapacitated. This is particularly important for Berlin, which, according to the imperial law, forms a district by itself. It seemed to be the general opinion that a liberal interpretation of the law would allow one-third of the funds to be invested in such a way as to encourage and promote arrangements for the amelioration of the condition of the laboring classes; such, for example, as the taking of mortgages upon workingmen's houses, the buying of land for the erection of such houses, etc. As a complement to these papers the Central Bureau had prepared a very complete exposition of models and plans of workingmen's houses as well as different institutions intended for the mental culture or physical recreation of the laboring classes, of which a few words will be said presently.

The second day of the conference was devoted to the question of the judicious use of Sunday and the other free hours of the laborer. The first paper upon the programme was that of Professor Böhmert, of Dresden, upon the question of

"Recreation of the Workingman Outside of the Home." His remarks, which were a commentary upon the printed article already in the hands of the members present, commenced with a reference to the new Prussian Sunday Labor Law, limiting the hours of labor. This limitation he would wish to see further extended. To him the labor question is more of an "*educational than a stomach problem.*" That the best recreation and recuperation is to be found in the bosom of the family is not to be denied, but unfortunately so many laborers lack a real home that one must endeavor to find for him recreation outside of the family. Furthermore, it should be the object of benevolent men not so much to increase the opportunities for amusements, as, above all, to ennable those already at the disposal of the laborer. The speaker then proceeded to give an account of the results of an inquiry made by himself into this question by means of question-sheets sent to fifty-one large industrial establishments. The opinions given were widely divergent. In his conclusions Professor Böhmert lays special weight upon the independence of the laborer in his recreations, and the advisability of the employer taking part in them as much as possible. He furthermore advocates *fêtes* in which politics and religion play no part whatever. At the close of his address Professor Böhmert expresses the hope that the exposition of the plans and models of social arrangements will remain a permanent one and that an association of employers will be founded to do everything in their power to further the interests of their laborers. The second speaker of the day was Herr Hitze, deputy to the Landtag and Reichstag. He limited himself to the question of the recreation of the laborer in the family. His main argument was for the material and moral purification of family life as the highest object of every social reform. Several reforms are advocated, for which, however, the conditions *sine qua non* are, a healthful dwelling, a thrifty housewife, the proper care and education of the children.

Herr Zander treated "Recreation Outside of the Family."

One of the main objects of popular amusement he claimed to consist in a diminution of the contrasts between the different classes of society, through co-operation of the better situated. Deputy v. Schenckendorff dealt with "Popular Games;" Herr M. Ewers with "Popular Amusements." Pastor Kanzow describes the efforts made by the famous Bolle Dairy in Berlin to provide for the recreation of their employees.

During the course of the proceedings of the second day the Minister of the Interior, v. Berlepsch, defined the position of the Central Bureau as it was regarded by the Government. The Prussian Ministry, said he, looks upon the Central Bureau as a purely private institution, but adds that had not private initiative called it into existence the government would undoubtedly have taken this step. In no sphere of social reform is private initiative so healthful and efficient as just here; as a State institution it would have remained nothing more than a statistical bureau. As a union of different associations, however, it can become an important factor in social reform. That two delegates of the government are members of the executive organ of the Central Bureau is explained by the fact that the State is the greatest employer in Germany.

In the evening an excursion was made by the members of the conference to Bolle's Dairy, where an entertainment, very popular in its nature, had been arranged so as to give the visitors an idea of the success which this philanthropic employer has obtained in the education and recreation of his 300 employees and their families.

Before closing our description of the conference, we wish to add a few words concerning the exposition of devices for the promotion of the welfare of the working classes which was arranged in the building where the conference took place. The greater part of the exposition was devoted to plans and models of workingmen's houses. The interesting part of this experiment is that the collection will probably form the nucleus of a permanent exposition. This is all the

more important for Prussia since the State itself is a great industrial employer. The exposition will be a means of bringing before the public the efforts made by the different administrators to ameliorate the condition of their respective laborers. In this way a very healthful influence can be exerted upon the industrial world, especially upon German employers. Of very great interest are the exhibits of the Navy Department, the Department of Public Works, and the Department of War. Models of dwellings, of amusement halls, of gardens, etc., show how much has been done by the Prussian State for laborers under its immediate charge. The plans and models exhibited by Krupp of Essen, also deserve special mention.

*The Central Bureau for the Promotion of Institutions for the Welfare of the Working Classes* has commenced the publication of a "*Correspondence*" which appears the 15th of each month as the organ of the Bureau. It contains descriptions of experiments and results in this field of work.

This institution is only one of the symptoms of the extraordinary activity of the State as well as of certain circles of employers in the study of the social problems and the attempts to solve some of them. If all the expectations of its founders are realized, the Central Bureau will undoubtedly become a centre around which all those earnestly interested in social work and reform will group themselves.

LEO S. ROWE.

Berlin, May, 1892.

## THE ORIGIN AND GROWTH OF TAXATION IN JAPAN.\*

The history of taxation in Japan can be traced as far back as two or three centuries before Christ. Like all primitive peoples, the Japanese lived in earlier ages by hunting and fishing, without regular government; but with the introduction of agriculture came the payment of a kind of tax. Nearly all the people being farmers, and believing that all of the land was a possession of the Mikado, they were accustomed to offer him yearly a certain part of their products. This voluntary contribution becoming in time customary and then compulsory was the origin of taxation in Japan.

Soon after the land tax the labor tax came into existence, under which the people were compelled to labor a certain time each year in making canals, roads and drains for agricultural purposes.

In the first part of the third century A. D., when Mikado Nintoku ascended the throne, the people were growing poor and wretched from the effects of the very heavy land and labor taxes which had been levied by the preceding Mikados. He ordered therefore that the people should be exempt from the land and the labor taxes for the period of three years; hoping by this means to place them in a prosperous condition. Ancient historians praise this act as one of the ablest of his reign.

Mikado Kotoku in 646 A. D. first laid the foundation of systematic taxation. Until this time it can hardly be said that a regular system of taxation existed. The rice fields were accurately measured, and their productiveness estimated. It was found that on the average a cho ( $2\frac{1}{2}$  acres) would produce 2500 sho † of rice and accordingly 110 sho

\* In spite of its brevity this sketch will suggest to the student of European institutions many significant analogies between the Feudal system as it developed in Japan and in Western Europe.—THE EDITORS.

† A measure, either dry or liquid, equal to ten "go," or 109.375 cu. in. about 1 qt. 1 pt. 3 oz. 1 dr. of imperial measure.

was fixed as the amount that should be collected as a tax. Two tans (the fifth of a cho) were assigned to each male, and two-thirds of the same to each female, and an actual enumeration was to be taken every sixth year.

Ten days' labor tax was annually imposed upon every person between the ages of sixteen and sixty. This tax might be commuted by a payment of twenty feet of linen, two feet being thought equivalent to one day's labor. Besides this, a tax of ten feet of silk, twenty feet of pongee, or forty feet of linen, according to the productivity of the soil, was paid for every cho of rice land. Moreover, a house tax was imposed in the reign of Mikado Kotoku. When the medium of exchange consisted of grain, silk or linen, a tax of twelve feet of linen for example, was paid for every house.

Soon after this period commercial communication sprang up between China and Japan and grew rapidly, bringing Chinese civilization into Japan. Chinese ideas influenced law, literature, religion, and industry, and no doubt the Japanese government adopted Chinese ideas in their system of taxation. The rice fields which belonged to private owners were divided into nine equal parts, and the product of the middle part was paid to the government as a land tax, the remainder going to the owner. This was called the Seiden system, and was borrowed from the Chinese without much modification.

It is said that in 723 A. D. ample rice fields were created by draining lands through recourse to the labor tax; and that although the rate of land tax was then fixed at five per cent. of the product, this rate was often reduced during civil wars, famines, and floods. One historian says that there is an instance in which the land tax was even suspended for ten years. However, after a few years, government officials began to oppress the people by exacting as heavy a tax as the people could bear.

At an earlier time it was customary to donate land to the church; but this custom was abolished in the eighth century

in order to increase national taxation, for church property was exempt from taxation. A custom of donating lands to colleges and universities in order to avoid taxes also existed, as such lands were of course free from taxes.

From an early time the Mikado's government was accustomed also to give uncultivated lands to court nobles, which lands were not subject to taxation. In these ways nearly all of the rich and fertile land came into the possession of feudal clans or churches, under the name of Soen. As a consequence, the Mikado's government could not obtain sufficient revenue and at last became much embarrassed thereby. To remedy these evils, in 1186 Shogun Yoritomo appointed a representative from each of the sixty-six provinces, and also selected one chief in each Soen to collect taxes and arrest conspirators and robbers. At first he supported the army by collecting an extra tax of five sho per tan, but this was too heavy a tax for his people to bear and the scheme was soon abandoned.

The Hojo family succeeded to the Shogunate government of the Yoritomo family. They modified the system of land tax to some extent and authorized the transfer and sale of all land except the government's possessions.

In the first decade of the fifteenth century, the Ashikaga family succeeded the Hojo in the Shogunate government. At the beginning of the reign, a land tax of two per cent. was levied which was soon raised to five per cent. It will be remembered that Hojo and Ashikaga were *de facto* sovereigns, and that the Mikados were *de jure* sovereigns since the founding of the Shogunate government by Yoritomo.

The middle period of the Ashikaga reign witnessed bloody civil wars. The tax imposed by the government increased year by year, until, finally, it is said that it became so oppressive that farmers deserted their cultivated lands and left them to become waste territory. In addition to this tax expensive and luxurious works were undertaken and heavy loans were exacted from the wealthier merchants. This compulsory levy, it is said, was made twelve times a

year, or even eight or nine times a month in emergencies.

During this time the most wonderful proclamations of which we have ever heard were issued. By these proclamations all debtors were made free from their obligations and mortgaged lands were returned to their original owners without compensation. This was thought to be the means by which the rich and poor could be equalized.

Soon after Toiko took control of the Shogunate government, in the first decade of the sixteenth century, he sent unnecessary filibustering expeditions against Corea. He built Osaka Castle, the largest and most extensive work of its kind in Japan; but being unable to find the means to defray these heavy expenditures, he modified the system of land tax to meet his wants. He diminished the tan from 360 to 300 ho, while he exacted the same amount of tax from the new tan as from the old. In a word he increased the land tax by one-sixth. It is said that during his reign the land tax amounted to 60 or 70 per cent. of its product. It must have been the heaviest tax imposed on any peasantry in the world.

During the three hundred years of the peaceful era of the Tokugawa line of the Shogunate government, the taxes were generally lightened; but a feudal system was in full force and extensive feudal estates were owned by the feudal nobility, called Daimios. These Daimios were scattered throughout Japan and each was supreme within his own limits. Each could even issue an unlimited amount of paper currency and cause it to circulate within his kingdom and perform other like acts which are strictly sovereign prerogatives. Thus the time and manner of payment and the amount to be paid differed astonishingly in the different territories. Even in the immediate territories of the Shogunate the system of taxation was not uniform.

Besides the land included within the territory of each of the Daimios, there were lands belonging to the imperial family, lands held by the Shogun, lands in possession of the Hatamoto (a small feudal aristocracy forming a

distinct class created by the Tokugawa Shoguns, and holding petty fiefs from them), lands in possession of the Shinto and Buddhist religious establishments and lands received by individuals from the government in return for meritorious service. The above distinctions existed in the ownership of land, and occupants might hold land therefore from a territorial noble, from the Mikado, from the Shogun government, from a Hatamoto, from a Shinto or a Buddhist establishment, or from any large proprietor who was a grantee of land from the government. It may be inferred from a consideration of this state of things that the people who occupied the lands were simply tenants; but while they were tenants in fact, they were landlords in name, each in respect to his particular piece of land.

Very extensive proprietary rights, though falling short of complete ownership, were enjoyed by different classes and were distinguished as lands in the town and lands in the country.

The holdings were again distinguished with reference to the kind of title, as :

1. Holdings occupied by the military class which were exempt from taxation and held no title deeds.
2. Town land, as it was called, which meant land held by merchants and citizens who paid taxes and held title deeds.

The country holdings comprised nearly all the land under cultivation, occupied by the large class of agriculturists who were on the same footing with merchants and citizens with regard to taxes and title deeds. There was, indeed, a numerous class of smaller agriculturists who were in no sense of the word proprietors, but who were tillers of land rented from a higher class of farmers or from the real owners.

The land occupied by the military class was held under the peculiar conditions attaching to military service then existing in Japan; and the position of these agriculturists differed in some respects from that of the tax-paying class who occupied town holdings. But the proprietary rights in each

case were much the same. Holdings descended from father to son, in accordance with the law of primogeniture, the effects of which were sensibly modified by the law of adoption peculiar to the country. In case of failure of direct heirs, the right of sub-letting, subject to the approval of the real owner, was acknowledged and fully exercised. Fixity of tenure was virtually assured. But though the tenant was practically free from disturbance in his possession, and had a tenure good as against all other people he possessed only a modified tenure as against the real owner. The latter reserved to himself the right—though it is believed to have been seldom exercised—of re-entering upon the land at will. In such cases of disturbance, the occupant received some sort of compensation, usually in the grant of other land in the vicinity, generally that of an inferior quality.

There were other restrictions. The agriculturalist could not combine the profession of merchant with that of farmer. Farmers, merchants and citizens were alike precluded from entering into any transaction in regard to land occupied by the military class, and a reciprocal prohibition between the military and industrial classes is due, no doubt, to the fact that land assigned to the military class was exempt from taxation, while land held by the other classes was not.

It is clear, therefore, that the holders of land in Japan during the Tokugawa Shogunate possessed very extensive proprietary rights in regard to their holdings, limited by the restrictions above-mentioned. But it must be remembered that under the feudal system, the occupants of land belonging to the territorial nobility were virtually at the mercy of their landlords.

In 1868, the Shogun was defeated after a short war, and the Mikado came into power. He was now the *de facto* as well as the *de jure* head of the Japanese government. The four great Daimios who were most prominent and influential in bringing about the revolution and most powerful in supporting the cause of the Mikado proved themselves fully equal to the occasion, and when the abolition of the office of

Shogun was declared, these four Daimios united in surrendering all of their territorial and feudal privileges to the Mikado. All powers, both civil and military, which the Mikado had lost since the twelfth century, returned again to his hands.

The doctrine was established that the title to all of the land embraced within the Empire of Japan was vested in the Mikado, and it was admitted that he had been illegally divested of it.

An important act, published in March, 1868, rendered liable to taxation all land held in grant from the government; and in the autumn of the same year the restrictions that have been mentioned as to business transactions between certain classes were removed. In 1871 every restriction was cleared away. Other regulations followed in rapid succession, each successively being further removed from the principles of feudalism against which they were aimed, each also being pervaded by equity and justice.

Among the most important laws promulgated at this time was one requiring the government to compensate individuals for land whenever taken from them for public purposes, and fixing the rate of compensation according to the value entered in the title deed.

By the beginning of the year 1872, the government had so legislated that the position of all holding land was clearly defined and there existed no longer any doubt as to the extent of the privileges enjoyed by those in possession of land.

In 1873, the great reform of the land-tax commenced and at the same time more than a thousand kinds of miscellaneous taxes were abolished which had been levied during the feudal period. From this time the whole people have been brought under a uniform law of taxation.

TAKEKUMA OKADA.

*Tokio, Japan.*